



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTES

HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR

450 N STREET, SACRAMENTO

SEPTEMBER 13, 2000, 1:30 P.M.

ACTION ITEMS & STATUS REPORT ITEMS**Agenda Item No: 1****Title:** Update of *Assessment Appeals Manual***Issue/Topic:**

Should the Board authorize publication of the updated Assessment Appeals Manual?

Committee Discussion:

Staff described that the scope of the update was limited to statutory changes, regulatory changes, and judicial decisions. Staff commented on an addendum to the agenda item that addresses enrolled legislation (Senate Bill 1844, Kelley). SB 1844 would increase the threshold for mandatory audits of business personal property from \$300,000 to \$400,000 as of January 1, 2001. Staff recommended that footnotes be added to the manual in two places that would be affected if the enrolled legislation becomes law.

Committee Action/Recommendation/Direction:

The Committee voted to recommend that the Board authorize publication of staff's proposed draft with the exception that the text in the manual be amended to reflect the change from \$300,000 to \$400,000, rather than footnoting this fact if SB 1844 becomes law.

Approved: /s/ Marcy Jo Mandel for
Kathleen Connell, Committee Chair

/s/ James E. Speed
James E. Speed, Executive Director

BOARD APPROVEDAt the September 14, 2000 Board Meeting

/s/ Judy Newton
Judy Newton, Chief
Board Proceeding Division